

Every year the nonprofit, nonpartisan Wisconsin Taxpayers Alliance publishes a booklet of financial information on Wisconsin cities and villages between 2,000 and 150,000 in population. These 232 municipalities account for nearly half the state's population and nearly two-thirds of all municipal spending.

This year, we had a preview prior to the booklet's publication. Todd Berry, President of the Wisconsin Taxpayers Alliance, met with the city council and department heads in July to give an overview of the city's spending. The presentation provided some context for city officials who are working on a difficult budget for next year.

Simply looking at per capita comparisons does have limitations since each municipality is unique. But it really is a helpful tool to get a quick gauge on how Evansville compares to similarly sized municipalities as well as tracking trends over the last few years. Our peer group includes 20 municipalities from 4,000 to 5,000 in population. It includes Columbus, Dodgeville, Mauston, North Fond du Lac, Prescott, Union Grove, and Viroqua.

Here at City Hall, we just received our copy of the most recent edition. And I would like to share the highlights for Evansville. The nature of assembling so much data results in a year-and-a-half lag; so all the figures are from the year 2007.

The report focuses on four categories comprising Basic Spending: General Government, Street Maintenance, Fire/Ambulance, and Police. It also provides a less detailed perspective on other operating costs such as library, recreation, and development. Water, sanitary sewer, and electric departments are also significant city services but are not included in the report since they are enterprise funds, relying primarily on user charges rather than general revenues.

The General Government category includes city council and committee expenses, office employees, attorney and assessor fees, and upkeep and maintenance of city hall. On a per capita basis, Evansville spent \$103.50 on General Government. Ranking 8 out of the 20 municipalities, this was above our peer median of \$98.5 and much higher than the state-wide median of \$81.13. Note that the median is the amount where half of the municipalities spent more and half spent less.

The Street Maintenance category includes maintenance wages, snowplowing, storm sewer, and road repair and maintenance expenses. On a per capita basis, Evansville spent \$82.86 on Street Maintenance. Ranking 18 out of 20, this was far below our peer median of \$132.26 and the state-wide median of \$115.58.

As its name implies, the Fire/Ambulance category includes firefighting and ambulance expenses. The report's calculations for this category combine the fire and ambulance expenses. On a per capita basis, Evansville spent \$116.30 on Fire/Ambulance. Ranking 5 out of 20, this was well above our peer median of \$73.13 and the state-wide median of \$79.74.

Evansville is a member of an area fire district with the Towns of Union, Magnolia, Porter, and Brooklyn. Each of the members contributes based on its proportional share of the equalized assessed value of all properties in the district; Evansville's share is approximately 55% of the fire district's expenses.

Evansville operates its own emergency medical services department. Under contract we also provide service in the Towns of Union, Magnolia, Porter, and Brooklyn. Starting in 2008, EMS has been supported equally with a \$20 per capita charge for town and city residents.

The Police category includes traffic enforcement and criminal investigations. On a per capita basis, Evansville spent \$146.63 on Police. Ranking 16 out of 20, this was below both our peer median of \$189.74 and the state-wide median of \$194.94. Some cities contract with neighboring townships to provide law enforcement; netting out those revenues results in a slightly reduced figure for the peer and state-wide medians than if they were entirely locally supported like Evansville.

Added all together, on a per capita basis, Evansville spent \$439.93 on Basic Services. Ranking 12 out of 20, this is less than our peer median of \$464.61 and the state-wide median of \$478.23.

When we add in library, park and recreation, and other miscellaneous activities, on a per capita basis, Evansville spent a total of \$641.74 on Governmental Operating Expenses. Ranking 15 out of 20, this was below our peer median of \$732.59 and the state-wide median of \$738.33.

The numbers are only benchmarks, and they are a bit dated. But they do provide some perspective into the city's financial position, level of service, and general cost of providing services. And, since we are in the midst of budgeting for 2010, they are all the more important to review now as benchmarks for comparison.

A lot of financial information, including part of Todd Berry's presentation to the city council, is on the city website <http://www.ci.evansville.wi.gov/city/fiscal/index.html>. While you're reviewing the city's fiscal information, we encourage you to submit your 2010 budget suggestions to [budget@ci.evansville.wi.gov](mailto:budget@ci.evansville.wi.gov).